

10 etching the second layer through the third layer and the second etch stop layer for
11 forming the component in the second layer.

1 9. (Amended) A method as claimed in Claim 8 in which prior to etching the second layer
2 for forming the component initially only a part of the portion of the first etch stop layer is
3 etched through the communicating bore in the first layer for reducing the depth of the
4 first etch stop layer for minimising stresses induced in the portion of the second layer
5 from which the component is to be formed.

1 28. (Amended) A method for forming a semiconductor device comprising at least a first
2 layer and a second layer with a component formed in the second layer, a first etch stop
3 layer being located between the first and second layers, and a second etch stop layer on
4 the second layer such that the second layer is located between the first and second etch
5 stop layers, the first etch stop layer being of depth greater than the second etch stop
6 layer, the method comprising the steps of:

7 prior to forming the component in the second layer forming a communicating bore
8 through the first layer to the first etch stop layer adjacent a portion of the second layer
9 where the component is to be formed, and
10 etching a part of a portion of the first etch stop layer adjacent the portion of the
11 second layer where the component is to be formed through the communicating bore for
12 reducing the depth of the first etch stop layer adjacent the portion of the second layer
13 where the component is to be formed to an effective stress relieving depth for relieving
14 stress in the portion of the second layer where the component is to be formed.

1 29. (Amended) A method as claimed in Claim 28 in which the portion of the first etch

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2 stop layer adjacent the component is reduced to a depth relative to the depth of the second
3 etch stop layer for relieving stress in the portion of the second layer where the component
4 is to be formed.

1 30. (Amended) A method as claimed in Claim 28 in which the portion of the first etch
2 stop layer adjacent the component is reduced to a depth so that the difference in
3 thicknesses of the respective first and second etch stop layers does not exceed 2 microns.

1 31. (Amended) A method as claimed in Claim 28 in which the portion of the first etch
2 stop layer adjacent the component is reduced to a depth so that the difference in
3 thicknesses of the respective first and second etch stop layers does not exceed 1 micron.

1 35. (Amended) A method as claimed in Claim 28 in which the area in plan view of the
2 portion of the first etch stop layer the depth of which is reduced is less than the area in
3 plan view of the component.

1 36. (Amended) A method as claimed in Claim 28 in which the area in plan view of the
2 portion of the first etch stop layer the depth of which is reduced is at least half the area in
3 plan view of the component.

1 37. (Amended) A method as claimed in Claim 28 in which the area in plan view of the
2 portion of the first etch stop layer the depth of which is reduced is at least three-quarters
3 the area in plan view of the component.